

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

November 16, 2010

Mr. Martin Schneider Superfund Office Building P.O. Box 1479 Grand Anse St. George's, Grenada West Indies

> Re: Superfund Green, L.P. Form 10-K/A for Fiscal Year Ended December 31, 2009 Filed October 4, 2010 File No. 000-51634

Dear Mr. Schneider:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Gupta Barros Special Counsel